

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 2

#### GOVERNMENT OF GOA

Finance (Revenue & Control) Department

#### Notification

5/15/93-Fin (R&C)

Whereas certain draft rules further to amend the Goa, Daman and Diu Sales Tax Rules, 1964 were published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), at pages 109 and 110 of the Official Gazette, Extraordinary, Series I, No. 7, dated 13-5-1993, under the Notification No. 5/15/93-Fin(R&C) dated 12-5-1993 of the Finance (Revenue and Control) Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 13-5-1993;

And whereas the objections and suggestions received from the public on the said draft have been considered by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa, hereby makes the following rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.* — (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1993.

(2) They shall come into force with effect from the 1st day of July, 1993.

2. *Amendment of rule 1.* — In the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules"), in rule 1 and in any other

rule for the words "Goa, Daman and Diu", wherever they occur, the word "Goa" shall be substituted.

3. *Amendment of rule 2.* — In rule 2 of the principal Rules, in clause (q), for the words "Union Territory of Goa, Daman and Diu", the words "State of Goa"; shall be substituted.

4. *Amendment of rule 13.* — In rule 13 of the principal Rules.—

(i) for sub-rule (1), the following shall be substituted, namely:—

"(1) such dealers who are liable to pay tax and who are required to do so by the Appropriate Assessing Authority by notice in writing and every registered dealer having monthly sales tax liability exceeding rupees one lakh shall pay the tax payable under the Act for every month within 15 days from the expiry of each month.

(1A) In respect of every registered dealer having monthly sales tax liability not exceeding rupees one lakh, the payment shall be made into appropriate Government Treasury in accordance with the time schedule specified in the table below:

TABLE

Category of dealers to whom applicable	Time fixed for payment
1. In respect of the registered dealer having monthly sales tax liability exceeding Rs. 10,000/- but not exceeding rupees one lakh.	Within 30 days from the date of expiry of the month.
2. In respect of the registered dealer having monthly sales tax liability not exceeding Rs. 10,000/-	(i) Within 30 days from the date of expiry of the quarter in relation to the payments to be effected between April to December every year. (ii) Within 30 days from the expiry of each month in respect of the payment to be effected during the months of January to March every year.

Provided that the dealers/dealer referred to above, may, at their/his option pay for the first and second month of every quarter one third of the amount payable for the previous quarter within the stipulated time and may adjust any deficiency or excess arising out of short payment or excess payment (if any) made in the first two months of the quarter in the third month of the same quarter.

*Explanation:* For the purposes of this sub-rule, 'month' in respect of a registered dealer, who has validly exercised the option and declared his accounting year to be different from the financial year, shall be the month of that year.”;

(ii) In sub-rule (5), the following proviso shall be added, namely:—

“Provided that in case of dealer having sales tax liability of rupees one lakh or more in the previous year, shall furnish the returns in duplicate and the last return for the year shall be accompanied by a statement showing the details of turnover and of tax on the commodities on which tax of Rs. 5,000/- or more is payable/paid towards such year.”

By order and in the name of the Governor of Goa.

*Prabha Chandran*, Under Secretary (Fin. Exp.)

Panaji, 25th June, 1993.